HLS 09RS-372 ORIGINAL

Regular Session, 2009

HOUSE BILL NO. 144

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BY REPRESENTATIVE HOWARD

ASSESSORS: Creates the Red River Parish Assessment District as a taxing body in Red River Parish to fund the office of the assessor

AN ACT

2 To amend and reenact R.S. 47:1925.1 and 1925.2(A)(1), relative to assessment districts; to 3 create an assessment district in Red River Parish to fund the office of the assessor; and to provide for related matters. 4 5 Notice of intention to introduce this Act has been published as provided by Article III, Section 13 of the Constitution of 6 7 Louisiana. 8 Be it enacted by the Legislature of Louisiana: 9 Section 1. R.S. 47:1925.1 and 1925.2(A)(1) are hereby amended and reenacted to 10 read as follows: 11 §1925.1. Applicability of Part 12 The assessment district authorized herein shall provide an optional method 13 of funding the office of assessor for the parishes of Acadia, Allen, Ascension, 14 Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, 15 Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll, 16 East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson 17 Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse, 18 Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland, 19 Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. 20 Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union,

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana, Winn, and all parishes with a population greater than sixty-eight thousand persons and less than seventy thousand persons according to the 1990 census, in lieu of pro rata deductions from ad valorem taxing authorities.

§1925.2. Assessment district; creation and boundaries

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A.(1) There is hereby created in the parishes of Acadia, Allen, Ascension, Assumption, Avoyelles, Beauregard, Bienville, Bossier, Caddo, Calcasieu, Caldwell, Cameron, Catahoula, Claiborne, Concordia, DeSoto, East Baton Rouge, East Carroll, East Feliciana, Evangeline, Franklin, Grant, Iberia, Iberville, Jackson, Jefferson Davis, Lafayette, Lafourche, LaSalle, Lincoln, Livingston, Madison, Morehouse, Natchitoches, Ouachita, Plaquemines, Pointe Coupee, Rapides, Red River, Richland, Sabine, St. Bernard, St. Charles, St. Helena, St. James, St. John the Baptist, St. Landry, St. Martin, St. Mary, St. Tammany, Tangipahoa, Tensas, Terrebonne, Union, Vermilion, Vernon, Washington, Webster, West Baton Rouge, West Carroll, West Feliciana, Winn, and all parishes with populations of more than sixty-eight thousand persons but less than seventy thousand persons according to the 1990 census, a special district to be known as an assessment district for the purpose of funding the office of assessor for that parish.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Howard HB No. 144

Abstract: Creates an assessment district in Red River Parish to fund the office of the assessor.

<u>Present law</u> authorizes the creation of assessment districts in numerous parishes of this state to provide an optional method of funding the office of the assessor. The boundaries of the district shall be coterminous with the boundaries of the parish, and the duly elected assessor of each parish shall be the ex officio chief executive officer of the district. Further provides that assessment districts shall have the power to tax but only as provided in <u>present law</u>.

<u>Proposed law</u> retains <u>present law</u> but adds Red River Parish to the list of parishes authorized to create assessment districts.

(Amends R.S. 47:1925.1 and 1925.2(A)(1))